

JOINT BUDGET COMMITTEE



SUPPLEMENTAL BUDGET REQUESTS FY 2017-18

DEPARTMENT OF EDUCATION

JBC WORKING DOCUMENT - SUBJECT TO CHANGE
STAFF RECOMMENDATION DOES NOT REPRESENT COMMITTEE DECISION

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DEPARTMENT OF EDUCATION

DEPARTMENT OVERVIEW

The elected members of the State Board of Education are responsible for the general supervision of public schools throughout Colorado. The Commissioner of Education, appointed by the State Board, advises the State Board concerning the operation and status of public schools and serves as the executive officer of the Department of Education. Among other tasks and responsibilities, the Department supports the Board in its duties by:

- accrediting public schools and school districts;
- developing and maintaining state model academic content standards and administering associated student assessments for certain subject areas and grade levels; and
- issuing school performance reports for every public school in the State.

The Department also administers a number of education-related programs, including: educator licensure and professional development; the School Finance Act and the distribution of state and federal funds to school districts; special education for children with disabilities; English language proficiency programs; the Colorado Preschool Program; educator effectiveness and evaluation programs; and adult basic education programs.

The Department includes three independent agencies: (1) the Board of Trustees for the Colorado School for the Deaf and the Blind; (2) the State Charter School Institute Board, which is responsible for authorizing and monitoring the operations of institute charter schools located within certain school districts; and (3) the Public School Capital Construction Assistance Board, which is responsible for assessing public school capital construction needs statewide and making recommendations concerning the prioritization and allocation of state financial assistance for school construction projects.

In addition to its responsibilities related to public schools, the Department's duties include promoting the improvement of library services statewide to ensure equal access to information, including providing library services to persons who reside in state-funded institutions and to persons who are blind or physically disabled.

SUMMARY: FY 2017-18 APPROPRIATION AND RECOMMENDATION

DEPARTMENT OF EDUCATION: RECOMMENDED CHANGES FOR FY 2017-18						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2017-18 APPROPRIATION						
SB 17-254 (Long Bill)	\$5,595,962,364	\$4,102,153,140	\$811,003,279	\$34,572,434	\$648,233,511	598.5
Other legislation	(77,372)	18,414	(95,786)	0	0	0.7
CURRENT FY 2017-18 APPROPRIATION	\$5,595,884,992	\$4,102,171,554	\$810,907,493	\$34,572,434	\$648,233,511	599.2

DEPARTMENT OF EDUCATION: RECOMMENDED CHANGES FOR FY 2017-18						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
RECOMMENDED CHANGES						
Current FY 2017-18 Appropriation	\$5,595,884,992	4,102,171,554	\$810,907,493	\$34,572,434	\$648,233,511	599.2
S1 Total program adjustments	(96,896,391)	0	(96,896,391)	0	0	0.0
S2 HCPF interagency agreement	7,990	0	0	7,990	0	0.0
S3 CPP tax checkoff	0	0	0	0	0	0.0
SNP Annual fleet vehicle adjustment	0	0	0	0	0	0.0
RECOMMENDED FY 2017-18 APPROPRIATION	\$5,498,996,591	\$4,102,171,554	\$714,011,102	\$34,580,424	\$648,233,511	599.2
RECOMMENDED INCREASE/(DECREASE)	(\$96,888,401)	\$0	(\$96,896,391)	\$7,990	\$0	0.0
Percentage Change	(1.7%)	0.0%	(11.9%)	0.0%	0.0%	0.0%
FY 2017-18 EXECUTIVE REQUEST	\$5,499,001,209	\$4,102,171,600	\$714,012,786	\$34,583,312	\$648,233,511	599.2
Request Above/(Below) Recommendation	\$4,618	\$46	\$1,684	\$2,888	\$0	0.0

REQUEST/RECOMMENDATION DESCRIPTIONS

S1 TOTAL PROGRAM ADJUSTMENTS: The request proposes to reduce the appropriations of state funds related to school finance by a total of \$96,969,707 cash funds, including reductions of \$83,759,169 from the State Education Fund and \$13,210,538 from the State Public School Fund.

- By reducing the state share of total program funding to account for a \$96.9 million increase in local revenues (above the amount anticipated in the original appropriation), the request proposes to maintain total program funding (the sum of state and local shares) at the level of the original appropriation. Because both funded pupil counts and at-risk pupil counts are lower than anticipated in the original appropriation, the request would reduce the value of the budget stabilization factor by \$12.9 million in FY 2017-18.
- The request also includes an increase of \$4,055 cash funds from the State Education Fund for the Hold-harmless Full-day Kindergarten Funding line item based on the proposed reduction to the value of the budget stabilization factor.

Staff recommends approving the request to maintain a constant level of total program funding and to adjust appropriations for Hold-harmless Full-day Kindergarten Funding accordingly. Based on minor updates to the data underlying the Department's request, staff recommends a net reduction of \$96,896,391 cash funds, including the following components:

- A reduction of \$96,900,446 cash funds, including reductions of \$84,034,372 from the State Education Fund and \$12,866,074 from the State Public School Fund, for the State Share of Districts' Total Program Funding line item to adjust for the actual increase in local revenues available for school finance.
- An increase of \$4,055 cash funds from the State Education Fund for the Hold-harmless Full-day Kindergarten Funding line item (as requested).

Please note that the request and recommendation require separate legislation to adjust the statutory provisions detailing total program funding amounts in FY 2017-18.

S2 HCPF INTERAGENCY AGREEMENT: The request includes an increase of \$10,878 reappropriated funds (originally from federal Medicaid funds in the Department of Health Care Policy and Financing) for the S.B. 97-101 Public School Health Services program. The recommendation is to approve an

increase of \$7,990 reappropriated funds based on a technical correction to the Department's request and to make the change through a FY 2018-19 Long Bill "add-on."

S3 CPP TAX CHECKOFF: The request includes an increase of \$75,000 cash funds from the Public Education Fund (supported by an income tax checkoff approved in S.B. 11-109) to support statewide literacy training and professional development for educators and administrators in the Colorado Preschool Program. Staff recommends denying the request for FY 2017-18. Staff and the Department agree that the Department would be unable to spend the funds as proposed in FY 2017-18.

SNP ANNUAL FLEET VEHICLE ADJUSTMENT: The request includes an increase of \$46 General Fund to adjust the Department's share of expenses related to leasing fleet vehicles through the Department of Personnel. Based on the Committee's common policy decision for the statewide fleet vehicle supplemental request, the recommendation is to deny the request.

PRIORITIZED SUPPLEMENTAL REQUESTS

S1 TOTAL PROGRAM ADJUSTMENTS

	REQUEST	RECOMMENDATION
TOTAL	(\$96,973,762)	(\$96,900,446)
Cash Funds	(\$96,973,762)	(\$96,900,446)

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? YES

[An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]

Explanation: JBC staff and the Department agree that this request is the result of data that were not available at the time of the original appropriation.

DEPARTMENT REQUEST: The request proposes to reduce appropriations of state funds related to school finance by a total of \$96,969,707 cash funds, including reductions of \$83,759,169 from the State Education Fund and \$13,210,538 from the State Public School Fund. The request includes the following components to align with actual data concerning local revenues available for school finance as well as pupil counts.

- Local revenues are approximately \$97.0 million higher than anticipated in the original appropriation. By reducing the *state share* of total program funding by that amount (including reductions of \$83.8 million cash funds from the State Education Fund and \$13.2 million from the State Public School fund), the request proposes to maintain a constant level of *total program funding after the application of the budget stabilization factor* (\$6,634,951,082).
- The funded pupil count and the at-risk pupil count are both lower than anticipated in the original appropriation, which reduces total program funding before the application of the budget stabilization factor by \$12.9 million. Thus, maintaining total program funding after the application of the budget stabilization factor reduces the budget stabilization factor for FY 2017-18 by \$12.9 million (from \$828.3 million in the original appropriation to \$815.4 million).
- The request also includes an increase of \$4,055 cash funds from the State Education Fund for the Hold-harmless Full-day Kindergarten line item to align appropriations for that line item with actual data and the proposed reduction in the budget stabilization factor.

STAFF RECOMMENDATION: Staff recommends that the Committee approve the Department's request to maintain total program funding at the amount anticipated in the original appropriation, reduce the value of the budget stabilization factor by \$12.9 million, and adjust the funding for Hold-harmless Full-day Kindergarten Funding accordingly. Based on minor updates to the data underlying the Department's request (local share and pupil counts), staff recommends a total reduction of \$96,896,391 cash funds, including the following components:

- A reduction of \$96,900,446 cash funds, including reductions of \$84,034,372 from the State Education Fund and \$12,866,074 from the State Public School Fund, for the State Share of Districts' Total Program Funding line item to adjust for the actual increase in local revenues available for school finance. The recommendation adjusts for current revenue estimates to target a \$5.0 million balance in the State Public School Fund at the end of FY 2017-18 and retains the remainder of the reduction in the State Education Fund (with a projected balance of approximately \$245.6 million at the end of FY 2017-18).
- An increase of \$4,055 cash funds from the State Education Fund for the Hold-harmless Full-day Kindergarten Funding line item (as requested).

The request and recommendation require separate legislation to adjust the statutory provisions and associated appropriations detailing total program funding amounts in FY 2017-18.

STAFF ANALYSIS:

BACKGROUND: The School Finance Act builds each school district's total program funding based on four basic variables: (1) inflation (Amendment 23 increases statewide base per pupil funding by the rate of inflation each year based on the change in the Denver-Boulder-Greeley consumer price index from the previous calendar year); (2) funded pupil count (which is multiplied by per pupil funding for each district to generate the total program amount); (3) at-risk pupil counts for each district; and (4) local revenues (from property taxes and specific ownership taxes) available to support total program. Once the formula calculates a per pupil amount for each district, the Department then adds a flat per pupil funding amount for two groups of students: multi-district on-line students and ASCENT participants.

Of these variables, only the applicable inflation rate and the legislatively-approved number of ASCENT participants are available when the General Assembly establishes the Long Bill appropriation for school finance. The General Assembly uses estimates of pupil counts, at-risk pupil counts, and local revenues to set the initial school finance appropriation each year. Subsequently:

- School districts conduct an annual pupil count (on or near October 1) and then work with the Department to finalize both funded pupil counts and at-risk pupil counts by mid-December.
- County assessors certify to the Department of Education the total valuation for assessment of all taxable property (by August 25) and the State Board of Equalization certifies assessors' abstracts of assessments (by December 20).
- School district boards, with the assistance of the Department, certify to their respective boards of county commissioners and inform their county treasurers of the district's mill levy for school finance (by December 15).

Thus, by early January of each fiscal year, school districts and the Department know the actual funded pupil count, at-risk pupil count, and local revenues available to support school finance. Section 22-54-106 (4) (b), C.R.S., requires the Department to submit a request for a supplemental appropriation in

an amount that would fully fund the state share of districts' total program funding. Statute does not require the General Assembly to fund the requested supplemental appropriation. If existing appropriations are insufficient and the General Assembly does not provide additional funds or reduces the existing appropriation, Section 22-54-106 (4) (c), C.R.S., requires the Department to reduce state aid for each school district and each Institute charter school on a pro rata basis.

TOTAL PROGRAM FUNDING SUMMARY: The Department is requesting legislative action to adjust total program funding to account for higher than anticipated local revenues as well as lower than anticipated pupil counts and at-risk pupil counts.

- Based on a \$96.9 million increase in local revenues available for school finance (relative to the amount assumed in the original appropriation), the Department proposes to reduce the state share of total program funding by that amount to hold total program funding constant at \$6.6 billion.
- The actual funded pupil count and the at-risk pupil count are both lower than anticipated in the original appropriation, which reduces total program before the application of the budget stabilization factor by \$12.9 million. As a result, holding total program funding after the application of the budget stabilization factor constant actually reduces the value of the budget stabilization factor by \$12.9 million.

Table A summarizes the changes in the Department's total program supplemental request. Table B then compares the proposed changes to mid-year adjustments to the state share in recent years.

TABLE A: CHANGES TO SCHOOL FINANCE BASED ON ACTUAL ENROLLMENT AND LOCAL REVENUES				
FISCAL YEAR	FY 2016-17	FY 2017-18		MID-YEAR CHANGE
	FINAL APPROPRIATION	DATA USED FOR INITIAL APPROPRIATION	REVISED DATA	
Funded Pupil Count	858,795.8	865,934.9	865,016.9	(918.0)
<i>Annual Percent Change</i>		0.8%	0.7%	
At-risk Pupil Count	307,385	309,646	302,653	(6,993)
<i>Annual Percent Change</i>		0.7%	-1.5%	
Statewide Base Per Pupil Funding	\$6,368	\$6,546	\$6,546	\$0
<i>Annual Percent Change</i>	1.2%	2.8%	2.8%	
Total Program Funding PRIOR TO Budget Stabilization Factor	\$7,201,112,934	\$7,463,231,556	\$7,450,314,093	(\$12,917,463)
Less: Budget Stabilization Factor Reduction	(828,280,474)	(828,280,474)	(815,363,011)	12,917,463
<i>Budget Stabilization Factor as % of Total program</i>	11.50%	11.10%	10.94%	
EQUALS: Adjusted Total Program Funding	\$6,372,832,460	\$6,634,951,082	\$6,634,951,082	\$0
<i>Annual Percent Change</i>	2.1%	4.1%	4.1%	
Statewide Average Per Pupil Funding (for adjusted total program funding)	\$7,420.66	\$7,662.18	\$7,670.31	\$8.13
<i>Annual Percent Change</i>	1.5%	3.3%	3.4%	
Local Share of Districts' Total Program Funding	\$2,257,704,955	\$2,409,944,058	\$2,506,844,504	\$96,900,446
Property Tax Revenue	2,089,992,070	2,237,199,796	2,328,498,022	91,298,226
Specific Ownership Tax Revenue	167,712,885	172,744,262	178,346,482	5,602,220
<i>Annual Percent Change on Total</i>	-0.1%	6.7%	11.0%	
State Share of Districts' Total Program Funding	\$4,115,127,505	\$4,225,007,024	\$4,128,106,578	(\$96,900,446)
<i>Annual Percent Change</i>	3.4%	2.7%	0.3%	
<i>State Share as Percent of Districts' Total Program</i>	64.6%	63.7%	62.2%	

TABLE B: HISTORY OF MID-YEAR APPROPRIATION ADJUSTMENTS FOR STATE SHARE OF SCHOOL FINANCE

FISCAL YEAR	TOTAL STATE SHARE APPROPRIATION MADE IN SESSION PRECEDING FISCAL YEAR	MID-YEAR ADJUSTMENTS		FINAL APPROPRIATION
		DOLLARS	% CHANGE	
FY 2007-08	3,266,328,775	(113,617,998)	-3.5%	3,152,710,777
FY 2008-09 a/	3,393,363,222	(418,016)	0.0%	3,392,945,206
FY 2009-10 b/	3,696,288,785	(177,332,868)	-4.8%	3,518,955,917
FY 2010-11 c/	3,399,817,396	(193,428,514)	-5.7%	3,206,388,882
FY 2011-12	3,336,347,674	(4,425,519)	-0.1%	3,331,922,155
FY 2012-13	3,336,460,619	13,253,672	0.4%	3,349,714,291
FY 2013-14	3,532,662,765	55,437,495	1.6%	3,588,100,260
FY 2014-15	3,953,506,569	(2,894,086)	-0.1%	3,950,612,483
FY 2015-16	4,113,321,146	(133,542,173)	-3.2%	3,979,778,973
FY 2016-17	4,115,127,505	0	0.0%	4,115,127,505
FY 2017-18 (requested adjustment)	4,225,007,024	(96,900,446)	-2.3%	4,128,106,578

a/ In FY 2008-09 the General Assembly did not approve a \$26.3 million supplemental request to fully fund the existing statutory total program funding formula. The General Assembly passed legislation (S.B. 09-215) to adjust base per pupil funding for FY 2008-09, eliminating the additional \$19.72 per pupil that was not constitutionally required, thereby reducing total program funding by \$20.0 million. Ultimately, the Department was required to rescind \$5,777,656.

b/ The 2009 school finance bill (S.B. 09-256) included a provision requiring school districts and the State Charter School Institute to create and budget an amount in FY 2009-10, equivalent to about 1.9 percent of total program funding (a total of \$110 million statewide), to a fiscal emergency restricted reserve. The act allowed districts to spend the moneys in the reserve beginning January 29, 2010, unless the General Assembly reduced state appropriations for school finance prior to that date. The General Assembly subsequently reduced state appropriations by \$177 million, including a reduction of \$110 million as contemplated in S.B. 09-256, as well as a reduction of \$67 million to reflect higher than anticipated local revenues. This mid-year adjustment did not add \$19.8 million to fund a higher than anticipated number of funded pupils and at-risk pupils. Thus, the Department was required to rescind a total of \$129,813,999.

c/ The mid-year adjustments for FY 2009-10 included: (1) a reduction of \$216,358,164 General Fund, which was fully offset by the appropriation of federal moneys; and (2) an increase of \$22,929,650 cash funds to offset lower than anticipated local revenues. This mid-year adjustment did not increase the appropriation to fund a higher than anticipated number of funded pupils and at-risk pupils, resulting in a decrease in the average per pupil funding amount.

The following sections provide additional detail and historical context for each component of the Department's request.

FUNDED PUPIL COUNT: The actual funded pupil count is lower than anticipated in the original FY 2017-18 appropriation. The original appropriation assumed a total statewide funded pupil count of 865,934.9; the actual count is 865,016.9, a decrease of 918.0 (0.1 percent) below the anticipated count. As shown in Table C, this is a typical mid-year adjustment.

TABLE C: COMPARISON OF ESTIMATED AND FINAL FUNDED PUPIL COUNTS

FISCAL YEAR	ESTIMATE FOR INITIAL APPROPRIATION	MID-YEAR ADJUSTMENTS		ESTIMATE FOR FINAL APPROPRIATION
		FUNDED PUPILS	% CHANGE	
FY 2002-03	715,793.4	1,955.3	0.3%	717,748.7
FY 2003-04	725,360.6	(2,130.6)	-0.3%	723,230.0
FY 2004-05	728,575.3	841.2	0.1%	729,416.5
FY 2005-06	738,014.1	3,389.2	0.5%	741,403.3
FY 2006-07	750,306.8	3,031.2	0.4%	753,338.0
FY 2007-08	768,416.3	7,499.0	1.0%	775,915.3
FY 2008-09	776,017.0	2,118.9	0.3%	778,135.9
FY 2009-10	788,648.3	862.8	0.1%	789,511.1
FY 2010-11	797,438.5	1,238.1	0.2%	798,676.6
FY 2011-12	805,890.6	2,303.9	0.3%	808,194.5
FY 2012-13	817,221.0	438.7	0.1%	817,659.7
FY 2013-14	828,045.0	2,788.0	0.3%	830,833.0

TABLE C: COMPARISON OF ESTIMATED AND FINAL FUNDED PUPIL COUNTS

FISCAL YEAR	ESTIMATE FOR INITIAL APPROPRIATION	MID-YEAR ADJUSTMENTS		ESTIMATE FOR FINAL APPROPRIATION
		FUNDED PUPILS	% CHANGE	
FY 2014-15	845,136.0	(589.6)	-0.1%	844,546.4
FY 2015-16	855,390.5	(2,139.1)	-0.3%	853,251.4
FY 2016-17	861,441.4	(2,645.6)	-0.3%	858,795.8
FY 2017-18 (request)	865,934.9	(918.0)	-0.1%	865,016.9

Prior to the implementation of the budget stabilization factor, a decrease in the funded pupil count would generally decrease districts' total program funding pursuant to the School Finance Act. For example, the original FY 2017-18 appropriation assumes \$7,662.18 in statewide average per pupil funding. With 918.0 fewer students in the actual count, maintaining that statewide average would allow for a reduction of \$7.0 million in total program funding. The Department's request to maintain total program funding would increase statewide average per pupil funding to \$7,670.31 (an increase of \$8.13).

PER PUPIL FUNDING: The number of at-risk students is also lower than anticipated. The original appropriation assumed Colorado would have 309,646 at-risk pupils statewide. However, the Department's actual count is 302,653, a decrease of 6,993 (2.3 percent) below the anticipated count. Based on the October 2017 student count, at-risk students now comprise 35.0 percent of students statewide, 0.8 percent below the 35.8 percent of students in FY 2016-17.

The School Finance Act provides additional funding for at-risk students. Thus, an increased number of at-risk students would typically increase a district's total program funding and statewide average per pupil funding, while a decreased number of at-risk students would typically decrease total program funding and statewide average per pupil funding. The Department's request (and staff's recommendation) would maintain total program funding at current levels and increase statewide average per pupil funding by \$8.13. Table D compares the requested adjustment to mid-year changes in recent years.

TABLE D: COMPARISON OF ESTIMATED AND FINAL STATEWIDE AVERAGE PER PUPIL FUNDING

FISCAL YEAR	ESTIMATE FOR INITIAL APPROPRIATION	MID-YEAR ADJUSTMENTS Per Pupil Funding	% Change	ESTIMATE FOR FINAL APPROPRIATION
FY 2007-08	\$6,658.37	\$2.66	0.0%	\$6,661.03
FY 2008-09	6,904.49	(22.58)	-0.3%	6,881.91
FY 2009-10 (prior to mid-year rescission)	7,225.40	16.28	0.2%	7,241.68
FY 2010-11 (mid-year adjustment) a/	6,823.57	(280.80)	-4.1%	6,542.77
FY 2011-12	6,468.24	6.00	0.1%	6,474.24
FY 2012-13	6,474.24	5.18	0.1%	6,479.42
FY 2013-14	6,652.28	0.00	0.0%	6,652.28
FY 2014-15	7,020.70	4.90	0.1%	7,025.60
FY 2015-16	7,294.41	18.28	0.3%	7,312.69
FY 2016-17	7,424.66	(4.00)	-0.1%	7,420.66
FY 2017-18 (request)	7,662.18	8.13	0.1%	7,670.31

a/ Mid-year adjustment for FY 2010-11 does not reflect \$216,358,164 in federal money that was made available to school districts but was technically not part of districts' total program funding. Including these funds would increase final per pupil funding to \$6,813.27, representing a \$10.30 mid-year decrease.

STATE VS. LOCAL FUNDING FOR FY 2016-17: Local tax revenues are \$96.9 million (4.0 percent) higher than anticipated in the original appropriation. Specifically, property tax revenues are \$91.3

million (4.1 percent) higher than projected last spring, while specific ownership taxes¹ are \$5.6 million (3.2 percent) higher than projected. As shown in Table E, the net change is fairly large relative to recent years although not as large as the mid-year adjustment in FY 2015-16.

FISCAL YEAR	ESTIMATE FOR INITIAL APPROPRIATION	MID-YEAR ADJUSTMENTS		ESTIMATE FOR FINAL APPROPRIATION
		LOCAL FUNDING	% CHANGE	
FY 2007-08	\$1,850,072,036	\$65,707,519	3.6%	\$1,915,779,555
FY 2008-09	1,965,055,671	(9,186,989)	-0.5%	1,955,868,682
FY 2009-10	2,002,007,038	66,609,048	3.3%	2,068,616,086
FY 2010-11	2,041,563,656	(22,707,653)	-1.1%	2,018,856,003
FY 2011-12	1,876,347,000	24,178,468	1.3%	1,900,525,468
FY 2012-13	1,924,424,268	(6,175,383)	-0.3%	1,918,248,885
FY 2013-14	1,975,723,359	(36,889,870)	-1.9%	1,938,833,489
FY 2014-15	1,979,937,820	2,894,086	0.1%	1,982,831,906
FY 2015-16	2,126,243,629	133,542,173	6.3%	2,259,785,802
FY 2016-17	2,280,782,709	(23,077,754)	-1.0%	2,257,704,955
FY 2017-18	2,409,944,058	96,900,446	4.0%	2,506,844,504

Maintaining the current level of total program funding would allow for a reduction of \$96.9 million in state funding, while reducing the budget stabilization factor by \$12.9 million because of the decreased pupil counts discussed above. Alternatively, maintaining the state share at the level of the original appropriation would increase total program funding by \$96.9 million above the original appropriation (because of the increase in local revenues) and would reduce the budget stabilization factor by \$109.9 million below the level assumed in the original appropriation.

SUMMARY OF OPTIONS AND STAFF RECOMMENDATION ASSOCIATED WITH FY 2017-18

REQUEST: Staff is recommending approval of the Department's request to maintain total program funding (the sum of state and local shares) at the original appropriated level. However, the Committee may wish to consider additional options. While the Committee could elect to change funding in any number of ways, staff offers two additional illustrative options for the Committee's consideration. Staff summarizes the options below and in Table F (on the following page).

- *Constant Budget Stabilization Factor:* Maintaining the budget stabilization factor at the level of the original FY 2017-18 appropriation (\$828.3 million) would allow the state share to decrease by \$109.8 million because of the higher-than-anticipated local revenues and lower-than-anticipated pupil counts. Statewide average per pupil funding would decrease by \$6.80 from the amount anticipated in the original appropriation (from \$7,662.18 to \$7,655.38) largely because of the reduced at-risk count relative to the original projections.
- *Request and Staff Recommendation – Constant Total Program:* Maintaining total program funding (the combination of state and local shares) allows the state share to decrease by \$96.9 million because

¹ Counties collect vehicle registration taxes and share the revenues with local school districts. Pursuant to Section 22-54-106 (1) (a) (I), C.R.S., each district's local share of total program funding includes a portion of these district "specific ownership tax revenues" – specifically, that portion that was collected for the previous budget year that is attributable to all property tax levies made by the school district, except those levies made for the purpose of satisfying bonded indebtedness obligations (both principal and interest) and those authorized pursuant to voter approval to raise and expend additional "override" property tax revenues in excess of the district's total program (see Section 22-54-103 (11), C.R.S.). Total specific ownership tax revenues are directly related to the number and taxable value of vehicles. The portion of these revenues that count toward the local share of total program funding is impacted by school districts' general fund mill levies in relation to other school district mill levies, as well as other local mill levies.

of the increase in local revenues. Statewide average per pupil funding increases by \$8.13 relative to the original appropriation and the dollar value of the budget stabilization factor decreases by \$12.9 million (from \$828.3 million in the original appropriation to \$815.4 million). Please note that current law would require the General Assembly to sustain the reduced level of the budget stabilization factor in the FY 2018-19 appropriation. As requested by the Department, this option also requires an increase of \$4,055 cash funds from the State Education Fund for the Hold-harmless Full-day Kindergarten Funding line item to align appropriations for that program with the reduction in the budget stabilization factor.

- *Constant State Share:* Maintaining a constant state share would result in a \$96.9 million increase in total program funding (after the application of the budget stabilization factor) because of the increase in local revenues relative to the original appropriation. In addition, because of the lower-than-anticipated funded pupil counts and at-risk pupil counts, this option would reduce the dollar value of the budget stabilization factor by \$109.8 million in FY 2017-18 (from \$828.3 million in the original appropriation to \$718.5 million). Current law would require the General Assembly to sustain the reduced level of the budget stabilization factor in the FY 2018-19 appropriation.

TABLE G: FY 2017-18 TOTAL PROGRAM SUPPLEMENTAL APPROPRIATION OPTIONS

	ORIGINAL APPROPRIATION	CONSTANT BUDGET STABILIZATION FACTOR	REQUEST AND STAFF REC: CONSTANT TOTAL PROGRAM	CONSTANT STATE SHARE
Total Program before Budget Stab. Factor	\$7,463,231,556	\$7,450,314,093	\$7,450,314,093	\$7,450,314,093
Budget Stabilization Factor	(828,280,474)	(828,280,474)	(815,363,011)	(718,462,565)
<i>Budget Stabilization Factor as Percentage</i>	-11.10%	-11.12%	-10.94%	-9.64%
Adjusted Total Program	\$6,634,951,082	\$6,622,033,619	\$6,634,951,082	\$6,731,851,528
Pupil Count	865,934.9	865,016.9	865,016.9	865,016.9
Statewide Average Per Pupil	\$7,662.18	\$7,655.38	\$7,670.31	\$7,782.34
Change from Original Appropriation in Statewide Average Per Pupil Funding	N/A	(\$6.80)	\$8.13	\$120.15
Local Share	\$2,409,944,058	\$2,506,844,504	\$2,506,844,504	\$2,506,844,504
State Share	4,225,007,024	4,115,189,115	4,128,106,578	4,225,007,024
Change in State Share from Original Appropriation (Supplemental Amount)	N/A	(\$109,817,909)	(\$96,900,446)	\$0
Statutory Change Required/Recommended to Adjust Total Program Amount	N/A	Yes	Yes	Yes

FUND SOURCE OPTIONS: Based on precedent from recent years, the staff recommendation and the Governor's request would reduce the *cash funds* appropriations for the State Share of Districts' Total Program Funding by \$96.9 million. Doing so would increase the ending balance of the State Education Fund (by \$84.0 million) and the State Public School Fund (by \$12.9 million) and make those funds available for education in FY 2018-19.

- Based on volatility and current estimates of revenues available in the State Public School Fund in FY 2017-18, staff strongly recommends approving the recommended \$12.9 million reduction to the State Public School Fund appropriation in order to maintain a targeted ending balance of \$5.0 million in the fund.
- With respect to the remaining \$84.0 million recommended as a reduction to the State Education Fund appropriation, the General Assembly could instead reduce the General Fund (rather than State Education Fund) appropriation for some (or all) of that amount. Doing so would retain revenue in the General Fund and maximize the General Assembly's flexibility in the use of those revenues for other purposes in either FY 2017-18 or FY 2018-19.

RECOMMENDED COMPANION BILL: As has been the precedent in previous years, staff recommends that the Committee make the recommended statutory (total program and budget stabilization factor) and appropriation (total program and Hold-harmless Full-day Kindergarten Funding) changes through a separate bill. Specifically, staff recommends that the Committee introduce a bill that includes the following provisions:

- A non-statutory legislative declaration to explain the current situation and the General Assembly's intent to maintain total program funding. Specifically, the declaration would state that: (a) Based on the actual funded pupil count and the actual at-risk student counts for FY 2017-18, total program funding is \$12,917,463 lower than anticipated when appropriations were established in the 2017 Session; (b) Based on actual local property taxes and specific ownership taxes available to school districts for FY 2017-18, the local share of total program funding is \$96,900,446 higher than anticipated when appropriations were established in the 2017 Session; and (c) It is the intent of the General Assembly to maintain total program funding after the application of the budget stabilization factor at the level of the original appropriation, resulting in a reduction in the budget stabilization factor.
- A provision to adjust the total program floor for FY 2017-18 to provide clear direction to the Department of Education and Legislative Council Staff in recalculating the FY 2017-18 budget stabilization factor.
- An appropriation clause reducing the State Share of Districts' Total Program Funding line item by \$96,900,446 cash funds, including reductions of \$84,034,372 from the State Education Fund and \$12,866,074 from the State Public School Fund.
- An appropriation clause to appropriate an additional \$4,055 cash funds from the State Education Fund to the Hold-harmless Full-day Kindergarten Funding line item to align with the recommended changes in total program funding.

FY 2018-19 – GOVERNOR'S REVISED REQUEST (BUDGET AMENDMENT 1): In addition to proposing revisions to the current year appropriations for school finance, the Governor's January 2 2018 budget submission (which the Governor further amended on January 16, 2018) also revises the request for FY 2018-19. The Governor's revised request proposes to further reduce the dollar value of the budget stabilization factor, from \$758.3 million in the November 1, 2017, request to \$728.3 million in the revised request (a reduction of \$100.0 million from the original FY 2017-18 appropriation and \$87.1 million below the adjusted FY 2017-18 level of \$815.4 million proposed in the supplemental request).

NEW DATA: The revised request incorporates a variety of updates and changes based on either new information or new proposals. The revised request incorporates the following changes in underlying data:

- *Pupil Counts:* Based on the December 2017 Legislative Council Staff Revenue Forecast, the revised request reduces the funded pupil count and the at-risk student count relative to the levels assumed in the November 1 request. These reductions reduce FY 2018-19 total program funding before the application of the negative factor by \$6.6 million relative to the November 1 request.
- *Local Revenues:* The revised estimates for FY 2018-19 anticipate an overall increase of \$31.9 million in local revenues relative to the amounts assumed in the Governor's November 1 request, including \$26.2 million from property taxes and \$5.8 million from specific ownership taxes.

Please note that the Governor's official request assumed an inflation rate of 3.0 percent for CY 2017. The actual rate (the Denver-Boulder-Greeley Consumer Price Index for CY 2017) is 3.4 percent,

which increases the cost of total program before the application of the budget stabilization factor by \$21.1 million above the level assumed in the Governor's revised request. As noted below, the Governor's January 16, 2018, submittal letter proposes to use the State Education Fund to cover this increase and maintain the targeted budget stabilization factor.

CURRENT LAW AND THE FY 2018-19 LONG BILL APPROPRIATION: As the Committee looks toward the FY 2018-19 budget process and the Long Bill, staff notes that current law will not allow the budget stabilization factor to increase (as a dollar amount) from FY 2017-18 to FY 2018-19. Thus, if the General Assembly approves the supplemental recommendation to reduce the budget stabilization factor from \$828.3 million to \$815.4 million *in FY 2017-18*, then current law will not allow growth above that level in the FY 2018-19 Long Bill appropriation. Staff therefore anticipates making a Long Bill recommendation that would hold the budget stabilization factor constant at the level approved through the FY 2017-18 supplemental adjustments.

For the Committee's reference, the Table H (on the following page) compares the proposed FY 2017-18 appropriation (as adjusted by the supplemental), the Governor's November 1 request, the Governor's revised request, and current law requirements. Please note that the "current law" column:

- Holds the budget stabilization factor constant at \$815.3 million (the level requested and recommended through the FY 2017-18 supplemental).
- Uses the actual CY 2017 inflation rate of 3.4 percent rather than the 3.0 percent assumed by the Governor's request. The increased inflation rate increases the cost of total program prior to the application of the budget stabilization factor by \$21.1 million relative to the Governor's request.
- Targets an ending balance of \$175.0 million in the State Education Fund at the end of FY 2018-19. Assuming adoption of the supplemental recommendation, staff estimates that the State Education Fund will end FY 2017-18 with a balance of approximately \$245.6 million. In order to spread the use of the funding above the "normal" \$100.0 million targeted balance and reduce the need for a spike in General Fund appropriations in FY 2019-20, staff's estimates assume that the General Assembly will target a balance of \$175.0 million in FY 2018-19 and \$100.0 million in FY 2019-20.

For planning purposes, the Committee should note the following with respect to the Governor's revised request:

- First, the revised request column in Table H reflects the official request submitted by the Governor and includes the Governor's assumed inflation rate of 3.0 percent rather than the actual rate of 3.4 percent. The Governor's January 16, 2018, budget package submittal letter proposes to use excess revenues in the State Education Fund to address the \$21.1 million shortfall driven by the inflation rate and maintain the targeted value for the budget stabilization factor (\$728.3 million).
- Second, the revised FY 2018-19 request proposes to continue \$30.0 million in funding for rural schools originally provided in FY 2017-18 through S.B. 17-267. In the current year, S.B. 16-267 appropriated \$30.0 million originally from marijuana sales tax revenues as one-time support for rural schools. For FY 2018-19, the Governor proposes to continue that level of funding but to appropriate the funds from the State Education Fund rather than from marijuana revenues. Staff's estimates for the "current law" column do not assume adoption of that proposal, which would reduce the ending balance of the State Education Fund by \$30.0 million at the end of FY 2018-19.

TABLE H: FY 2018-19 TOTAL PROGRAM FUNDING - GOVERNOR'S REVISED REQUEST

	FY 2017-18 APPROPRIATION (WITH SUPPLEMENTAL)	GOVERNOR'S NOVEMBER 1, 2017 REQUEST	GOVERNOR'S REVISED (JANUARY 16) REQUEST	CURRENT LAW BASED ON DECEMBER FORECAST AND ACTUAL INFLATION	CURRENT LAW CHANGE FROM GOVERNOR'S REVISED REQUEST
Funded Pupil Count	865,017	871,694	870,553	870,553	0
Inflation Rate	2.8%	3.0%	3.0%	3.4%	0.4%
Statewide Base Per Pupil Funding	\$6,546	\$6,743	\$6,743	\$6,769	\$26
Total Program Funding					
Total Program before Negative Factor	\$7,450,314,093	\$7,736,681,277	\$7,730,083,203	\$7,751,216,536	\$21,133,333
Budget Stabilization Factor	(815,363,011)	(758,280,474)	(728,280,474)	(815,363,011)	(87,082,537)
<i>Budget Stabilization Factor as Percentage</i>	<i>-10.94%</i>	<i>-9.80%</i>	<i>-9.42%</i>	<i>-10.52%</i>	<i>-1.10%</i>
Adjusted Total Program	\$6,634,951,082	\$6,978,400,803	\$7,001,802,729	\$6,935,853,525	(\$65,949,204)
Statewide Average Per Pupil	\$7,670	\$8,006	\$8,043	\$7,967	(\$76)
Local And State Shares					
Local Share	<u>\$2,506,844,504</u>	<u>\$2,510,401,123</u>	<u>\$2,542,326,912</u>	<u>\$2,542,376,373</u>	<u>\$49,461</u>
Property Tax	2,328,498,022	2,332,474,523	2,358,630,036	2,358,679,496	49,460
Specific Ownership Tax	178,346,482	177,926,600	183,696,876	183,696,877	1
State Share	<u>\$4,128,106,578</u>	<u>\$4,467,999,680</u>	<u>\$4,459,475,817</u>	<u>\$4,393,477,152</u>	<u>(\$65,998,665)</u>
General Fund	3,923,157,330	4,000,091,920	3,992,352,092	3,955,040,351	(37,311,741)
Cash Funds (SEF)	144,604,784	379,407,760	386,623,725	381,443,299	(5,180,426)
Cash Funds (SPSF Regular)	60,344,464	65,500,000	58,600,000	56,993,502	(1,606,498)
Cash Funds (SPSF Marijuana)*	0	23,000,000	21,900,000	0	(21,900,000)
Annual General Fund Increase		\$76,934,590	\$69,194,762	\$31,883,021	(\$37,311,741)
Statutory Change Required		Yes	Yes	Yes	

*Based on current law (as enacted in S.B. 17-267), the Governor's request assumes that \$21.9 million originally from special sales tax on marijuana will be available for school finance in FY 2018-19. The Committee has decided to sponsor a JBC bill during the 2018 Session that would delay the use of those funds until FY 2019-20. As a result, staff's estimates assume those funds would not be available in FY 2018-19.

S2 HCPF INTERAGENCY AGREEMENT

	REQUEST	RECOMMENDATION
TOTAL	\$10,878	\$7,990
Reappropriated Funds	10,878	7,990

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? **YES**

[An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]

Explanation: JBC staff and the Department agree that this request is the result of data that was not available at the time of the original appropriation.

DEPARTMENT REQUEST: The Department requests an increase \$10,878 reappropriated funds (originally from Medicaid funds in the Department of Health Care Policy and Financing) for the S.B. 97-101 Public School Health Services program. The Department is requesting the increase to: support travel costs to participate in the School Health Services Learning Collaborative in Washington, D.C.; cover increased payroll costs associated with the FY 2017-18 salary survey and merit pay approved by the General Assembly; and provide additional technical support to school districts rewriting local service plans under the program in FY 2017-18.

STAFF RECOMMENDATION: Staff recommends that the Committee approve an increase of \$7,990 reappropriated funds for the Department of Education. The recommendation is \$2,888 below the request because the request includes \$2,888 associated with salary survey and merit pay in the current year for which spending authority is already appropriated to the department through the relevant (salary survey and merit pay) line items. Staff recommends making the change to the Department of Education appropriation through a FY 2018-19 Long Bill “add-on” rather than running a separate supplemental bill just for this adjustment. Staff also notes that the companion supplemental in the Department of Health Care Policy and Financing (HCPF) requires the full requested increase (\$10,878) because the additional spending authority is necessary for HCPF to support the transfer of funds to the Department of Education.

STAFF ANALYSIS:

BACKGROUND: S.B. 97-101 PUBLIC SCHOOL HEALTH SERVICES

Section 25.5-5-318, C.R.S. (S.B. 97-101), authorizes school districts, boards of cooperative educational services (BOCES), and state K-12 educational institutions to be reimbursed through Medicaid for health care services² provided to Medicaid-eligible students. In order to do so, districts and BOCES must certify local expenditures on health care services in order to claim and receive federal Medicaid funding.

Districts must use the Medicaid funds received through the program to provide student health care services. Each district is required to develop a local services plan that identifies the types of health services needed by students and the services it plans to provide. Districts spend the Medicaid funds for a variety of health-related purposes. The majority of funds are spent: providing nursing and other health clinic services; providing mental health services; providing speech, language, and vision services; providing physical and occupational therapy services; for health-related materials, equipment, and supplies; and conducting health insurance outreach activities (for Medicaid and CHP+).

The Department of Health Care Policy and Financing is responsible for the Medicaid billing aspects of the program, including developing regulations and administrative guidelines for submitting claims and contracting with individual districts. The Department of Education is responsible for providing technical assistance to districts in meeting administrative requirements and developing local service plans. Up to ten percent of the federal Medicaid funds that districts “earn” may be used to cover administrative costs incurred by the Department of Health Care Policy and Financing (DHCPF) and the Department of Education, and the remainder is paid directly to districts and BOCES for the provision of health care services.

The appropriations to DHCPF for this program reflect both the federal Medicaid funds (reflected as federal funds) and the local certified matching funds (reflected as cash funds). The total funds appropriated to DHCPF cover the administrative costs incurred by the DHCPF and the Department

² Services for which districts may bill Medicaid include: targeted case management (e.g., time spent developing an individual education plan for a student eligible for special education services or a health care plan for a student with diabetes); direct services (e.g., providing services as mandated in a student's individual education plan); diagnostic services (e.g., a special education-related evaluation); and health encounters (e.g., a school nurse treating a student with a stomach ache).

of Education, as well as actual costs of health care claims. Since FY 2006-07, the appropriation to the Department of Education has only reflected the federal Medicaid funds used by the Department of Education to administer the program.

The current FY 2017-18 appropriation for the S.B. 97-101 Public School Health Services line item includes \$170,979 reappropriated funds.

FY 2017-18 SUPPLEMENTAL REQUEST

The supplemental budget request seeks an increase of \$10,878 reappropriated funds to support increased costs in FY 2017-18, including the following components:

- \$6,000 for additional travel expenses for participation in the School Health Services Learning Collaborative (Learning Collaborative) in Washington, D.C. The U.S. departments of Education and Health and Human Services and the Centers for Medicare and Medicaid Services convened the Learning Collaborative in 2016 to support improved school health services. The collaborative now includes teams from 13 states, including Colorado, as well as the District of Columbia, with each team including representation from the state Medicaid agency, the state education agency, and at least one school district. Participation requires attendance at meetings in Washington, D.C. The Department's request includes funds to support three trips in FY 2017-18 at \$2,000 per trip based on historical costs.
- \$2,888 to support salary survey and merit pay increases for 1.0 FTE based on the FY 2017-18 common policy increases approved by the General Assembly. Staff notes that while this amount was not included in the original appropriation for HCPF to support the transfer to the Department of Education, salary survey and merit pay spending authority associated with this line item is included in the Department of Education's current FY 2017-18 appropriations for salary survey and merit pay. As a result, staff and the Department agree that while this increase is necessary in the HCPF supplemental bill, it is not necessary for the Department of Education.
- \$1,000 in additional state travel and expenses associated with additional technical support for 12 school districts that are rewriting their local public school health services plans in FY 2017-18.
- \$990 for additional indirect cost recoveries based on the requested increase in appropriations (the Department's current indirect cost rate is 9.9 percent).

Staff recommends approving an increase of \$7,990 reappropriated funds for the Department of Education and an associated increase of \$10,878 reappropriated funds in the Department of Health Care Policy and Financing. The recommendation is \$2,888 below the request for the Department of Education based on the technical correction associated with FY 2017-18 salary survey and merit pay appropriations.

S3 CPP TAX CHECKOFF

	REQUEST	RECOMMENDATION
TOTAL	\$75,000	\$0
Cash Funds	75,000	0

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria?	YES
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[An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]

Explanation: JBC staff and the Department agree that this request is the result of data that was not available at the time of the original appropriation.

DEPARTMENT REQUEST: The Department requests an increase of \$75,000 cash funds from the Public Education Fund (supported by an income tax checkoff approved in S.B. 11-109) to support additional literacy training and professional development for educators and administrators in the Colorado Preschool Program. The current FY 2017-18 appropriation includes \$59,957 from the cash fund intended to support statewide training efforts in both mathematics and literacy education for CPP educators and administrators. The Department conducted the mathematics training during the fall of 2017 using the existing appropriation and is requesting the additional funds to support literacy training and additional technical assistance in the spring of 2018.

STAFF RECOMMENDATION: Staff recommends that the Committee deny the request for supplemental funding in FY 2017-18. Since the submission of the request, the Department has determined that it could not actually conduct the trainings as proposed in the current year. If the Department returns with a strong plan to use the funds in FY 2018-19, then staff anticipates presenting that plan as an option during the FY 2018-19 figure setting process.

STATEWIDE COMMON POLICY SUPPLEMENTAL REQUESTS

This request is not prioritized and is not analyzed in this packet. The JBC acted on this item on January 18th when it made decisions regarding common policies.

DEPARTMENT'S PORTION OF STATEWIDE SUPPLEMENTAL REQUEST	TOTAL	GENERAL FUND	CASH FUNDS	REAPPROP. FUNDS	FEDERAL FUNDS	FTE
SNP Annual fleet vehicle adjustment	\$0	\$0	\$0	\$0	\$0	0.0
DEPARTMENT'S TOTAL STATEWIDE SUPPLEMENTAL REQUESTS	\$0	\$0	\$0	\$0	\$0	0.0

STAFF RECOMMENDATION: This request item was addressed during the JBC staff supplemental presentation for the Department of Personnel on January 18, 2018. Staff requests permission to incorporate the Committee's action (denial of the request) into the supplemental bill.

JBC Staff Supplemental Recommendations - FY 2017-18
Staff Working Document - Does Not Represent Committee Decision

Appendix A: Number Pages

	FY 2016-17 Actual	FY 2017-18 Appropriation	FY 2017-18 Requested Change	FY 2017-18 Rec'd Change	FY 2017-18 Total w/Rec'd Change
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DEPARTMENT OF EDUCATION
Dr. Katy Anthes, Commissioner

S1 Total Program Adjustments

(2) ASSISTANCE TO PUBLIC SCHOOLS

(A) Public School Finance

State Share of Districts' Total Program Funding	<u>4,115,127,505</u>	<u>4,225,007,024</u>	<u>(96,973,762)</u>	<u>(96,900,446)</u>	<u>4,128,106,578</u>
General Fund	2,761,013,233	3,000,088,997	0	0	3,000,088,997
General Fund Exempt	830,201,667	923,068,333	0	0	923,068,333
Cash Funds	523,912,605	301,849,694	(96,973,762)	(96,900,446)	204,949,248
Hold-harmless Full-day Kindergarten Funding	<u>7,894,791</u>	<u>8,183,726</u>	<u>4,055</u>	<u>4,055</u>	<u>8,187,781</u>
Cash Funds	7,894,791	8,183,726	4,055	4,055	8,187,781

Total for S1 Total Program Adjustments	4,123,022,296	4,233,190,750	(96,969,707)	(96,896,391)	4,136,294,359
FTE	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
General Fund	2,761,013,233	3,000,088,997	0	0	3,000,088,997
General Fund Exempt	830,201,667	923,068,333	0	0	923,068,333
Cash Funds	531,807,396	310,033,420	(96,969,707)	(96,896,391)	213,137,029

JBC Staff Supplemental Recommendations - FY 2017-18
Staff Working Document - Does Not Represent Committee Decision

	FY 2016-17 Actual	FY 2017-18 Appropriation	FY 2017-18 Requested Change	FY 2017-18 Rec'd Change	FY 2017-18 Total w/Rec'd Change
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S2 HCPF Interagency Agreement

(2) ASSISTANCE TO PUBLIC SCHOOLS

(C) Grant Programs, Distributions, and Other Assistance

(I) Health and Nutrition

S.B. 97-101 Public School Health Services	<u>170,979</u>	<u>170,979</u>	<u>10,878</u>	<u>7,990</u>	<u>178,969</u>
FTE	1.5	1.4	0.0	0.0	1.4
Reappropriated Funds	170,979	170,979	10,878	7,990	178,969
Total for S2 HCPF Interagency Agreement	170,979	170,979	10,878	7,990	178,969
<i>FTE</i>	<u>1.5</u>	<u>1.4</u>	<u>0.0</u>	<u>0.0</u>	<u>1.4</u>
Reappropriated Funds	170,979	170,979	10,878	7,990	178,969

JBC Staff Supplemental Recommendations - FY 2017-18
Staff Working Document - Does Not Represent Committee Decision

	FY 2016-17 Actual	FY 2017-18 Appropriation	FY 2017-18 Requested Change	FY 2017-18 Rec'd Change	FY 2017-18 Total w/Rec'd Change
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S3 CPP Tax Checkoff

(2) ASSISTANCE TO PUBLIC SCHOOLS

(A) Public School Finance

Administration	<u>1,702,643</u>	<u>1,764,489</u>	<u>75,000</u>	<u>0</u>	<u>1,764,489</u>
FTE	17.6	17.9	0.0	0.0	17.9
Cash Funds	83,169	143,286	75,000	0	143,286
Reappropriated Funds	1,619,474	1,621,203	0	0	1,621,203
Total for S3 CPP Tax Checkoff	1,702,643	1,764,489	75,000	0	1,764,489
<i>FTE</i>	<u>17.6</u>	<u>17.9</u>	<u>0.0</u>	<u>0.0</u>	<u>17.9</u>
Cash Funds	83,169	143,286	75,000	0	143,286
Reappropriated Funds	1,619,474	1,621,203	0	0	1,621,203

Totals Excluding Pending Items					
EDUCATION					
TOTALS for ALL Departmental line items	5,342,078,887	5,595,884,992	(96,883,829)	(96,888,401)	5,498,996,591
<i>FTE</i>	<u>577.1</u>	<u>599.2</u>	<u>0.0</u>	<u>0.0</u>	<u>599.2</u>
General Fund	2,933,681,453	3,179,103,221	0	0	3,179,103,221
General Fund Exempt	830,201,667	923,068,333	0	0	923,068,333
Cash Funds	945,943,527	810,907,493	(96,894,707)	(96,896,391)	714,011,102
Reappropriated Funds	22,449,358	34,572,434	10,878	7,990	34,580,424
Federal Funds	609,802,882	648,233,511	0	0	648,233,511